

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The Film Production Services Tax Credit Act of 2008 is amended by changing Section 42 as follows:

(35 ILCS 16/42)

Sec. 42. Sunset of credits. The application of credits awarded pursuant to this Act shall be limited by a reasonable and appropriate sunset date. A taxpayer shall not be entitled to take a credit awarded pursuant to this Act for tax years beginning on or after January 1, 2027 ~~10 years after the effective date of this amendatory Act of the 97th General Assembly. After the initial 10 year sunset, the General Assembly may extend the sunset date by 5 year intervals.~~

(Source: P.A. 97-2, eff. 5-6-11; 97-3, eff. 5-6-11.)

Section 99. Effective date. This Act takes effect upon becoming law.